

House Bill 1149

By: Representatives Taylor of the 55th, Benfield of the 85th, Drenner of the 86th, Buckner of the 130th, and Morgan of the 39th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions regarding sales and use taxes, so as to provide for an exemption from such taxes
3 to certain reusable grocery bags; to provide for related matters; to repeal conflicting laws;
4 and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions
8 regarding sales and use taxes, is amended by deleting "or" from the end of paragraph (88),
9 substituting "; or" for the period at the end of paragraph (89), and adding a new paragraph
10 to read as follows:

11 "(90)(A) Sales of reusable shopping bags with a sales price of \$5.00 or less.

12 (B) For the purposes of this paragraph, 'reusable shopping bag' means a carrier bag
13 made of canvas, woven synthetic fibers, thick plastics, or other environmentally safe,
14 sustainable material that is designed to carry groceries or other products on multiple
15 shopping occasions."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.